

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 631
96TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means and Fiscal Oversight, April 14, 2011, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

1685S.03C

TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 143, RSMo, by adding thereto two new sections relating to designation of tax refunds to certain funds.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 143, RSMo, is amended by adding thereto two new sections, to be known as sections 143.1013 and 143.1017, to read as follows:

143.1013. 1. For all taxable years beginning on or after January 1, 2011, each individual or corporation entitled to a tax refund in an amount sufficient to make a designation under this section may designate that one dollar or any amount in excess of one dollar on a single return, and two dollars or any amount in excess of two dollars on a combined return, of the refund due be credited to the American Red Cross trust fund. If any individual or corporation that is not entitled to a tax refund in an amount sufficient to make a designation under this section wishes to make a contribution to the fund, such individual or corporation may, by separate check, draft, or other negotiable instrument, send in with the payment of taxes, or may send in separately, that amount the individual or corporation wishes to contribute. Such amounts shall be clearly designated for the fund.

2. There is hereby created in the state treasury the "American Red Cross Trust Fund", which shall consist of money collected under this section. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation, money in the fund shall be used solely for the

20 administration of this section. Notwithstanding the provisions of
21 section 33.080 to the contrary, any moneys remaining in the fund at the
22 end of the biennium shall not revert to the credit of the general
23 revenue fund. The state treasurer shall invest moneys in the fund in
24 the same manner as other funds are invested. Any interest and moneys
25 earned on such investments shall be credited to the fund. All moneys
26 credited to the trust fund shall be considered nonstate funds under
27 section 15, article IV, Constitution of Missouri. The treasurer shall
28 distribute all moneys deposited in the fund at times the treasurer
29 deems appropriate to the American Red Cross.

30 3. The director of revenue shall deposit at least monthly all
31 contributions designated by individuals under this section to the state
32 treasurer for deposit to the fund. The director of revenue shall deposit
33 at least monthly all contributions designated by the corporations under
34 this section, less an amount sufficient to cover the costs of collection
35 and handling by the department of revenue, to the state treasury for
36 deposit to the fund. A contribution designated under this section shall
37 only be deposited in the fund after all other claims against the refund
38 from which such contribution is to be made have been satisfied.

39 4. Under section 23.253 of the Missouri sunset act:

40 (1) The provisions of the new program authorized under this
41 section shall automatically sunset on December thirty-first six years
42 after the effective date of this section unless reauthorized by an act of
43 the general assembly; and

44 (2) If such program is reauthorized, the program authorized
45 under this section shall automatically sunset on December thirty-first
46 twelve years after the effective date of the reauthorization of this
47 section; and

48 (3) This section shall terminate on September first of the
49 calendar year immediately following the calendar year in which the
50 program authorized under this section is sunset.

143.1017. 1. For all taxable years beginning on or after January
2 1, 2011, each individual or corporation entitled to a tax refund in an
3 amount sufficient to make a designation under this section may
4 designate that one dollar or any amount in excess of one dollar on a
5 single return, and two dollars or any amount in excess of two dollars
6 on a combined return, of the refund due be credited to the

7 developmental disabilities waiting list equity trust fund. If any
8 individual or corporation that is not entitled to a tax refund in an
9 amount sufficient to make a designation under this section wishes to
10 make a contribution to the fund, such individual or corporation may,
11 by separate check, draft, or other negotiable instrument, send in with
12 the payment of taxes, or may send in separately, that amount the
13 individual or corporation wishes to contribute. Such amounts shall be
14 clearly designated for the fund.

15 2. There is hereby created in the state treasury the
16 "Developmental Disabilities Waiting List Equity Trust Fund", which
17 shall consist of money collected under this section. The state treasurer
18 shall be custodian of the fund. In accordance with sections 30.170 and
19 30.180, the state treasurer may approve disbursements. The fund shall
20 be a dedicated fund and, upon appropriation, money in the fund shall
21 be used solely for the administration of this section and for providing
22 community services and support to people with developmental
23 disabilities and such person's families who are on the developmental
24 disabilities waiting list and are eligible for but not receiving
25 services. Notwithstanding the provisions of section 33.080 to the
26 contrary, any moneys remaining in the fund at the end of the biennium
27 shall not revert to the credit of the general revenue fund. The state
28 treasurer shall invest moneys in the fund in the same manner as other
29 funds are invested. Any interest and moneys earned on such
30 investments shall be credited to the fund. All moneys credited to the
31 trust fund shall be considered nonstate funds under section 15, article
32 IV, Constitution of Missouri. The treasurer shall distribute all moneys
33 deposited in the fund at times the treasurer deems appropriate to the
34 department of mental health. The moneys in the developmental
35 disabilities waiting list equity trust fund established in this subsection
36 shall not be appropriated in lieu of general state revenues.

37 3. The director of revenue shall deposit at least monthly all
38 contributions designated by individuals under this section to the state
39 treasurer for deposit to the fund. The director of revenue shall deposit
40 at least monthly all contributions designated by the corporations under
41 this section, less an amount sufficient to cover the costs of collection
42 and handling by the department of revenue, to the state treasury for
43 deposit to the fund. A contribution designated under this section shall

44 only be deposited in the fund after all other claims against the refund
45 from which such contribution is to be made have been satisfied.

46 4. Under section 23.253 of the Missouri sunset act:

47 (1) The provisions of the new program authorized under this
48 section shall automatically sunset on December thirty-first six years
49 after the effective date of this section unless reauthorized by an act of
50 the general assembly; and

51 (2) If such program is reauthorized, the program authorized
52 under this section shall automatically sunset on December thirty-first
53 twelve years after the effective date of the reauthorization of this
54 section; and

55 (3) This section shall terminate on September first of the
56 calendar year immediately following the calendar year in which the
57 program authorized under this section is sunset.

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